



## Missouri Department of Elementary and Secondary Education

— Making a positive difference through education and service —

July 19, 2001

TO: School District Administrators

FROM: Gerri Ogle, Associate Commissioner, Administrative and Financial Services  
Dale Carlson, Director, School Finance  
Tom Quinn, Director, School Governance

RE: July Financial Information

### Enclosures

July Payment Documents  
Estimate of Required Local Taxes Form  
District Tax Reduction Worksheet (Prop C Rollback)

### July Through October Foundation Payment Calculations

No Basic Formula calculation sheet will be prepared or sent to the district until November when the 2001-02 formula calculation is done with updated data. During the months of July through October, the Foundation payments are based on the final apportionments for 2000-01 as shown on the June 2001 payment report.

### Governor's Withholdings

On Thursday, July 12, the Governor announced withholdings from the FY02 state budget. The withholdings for the Department of Elementary and Secondary total \$6,486,365, which is basically an 18 percent cut. In addition, he announced a 3 percent cut of \$5,648,803 in a number of programs that send money directly to schools—transportation, gifted, remedial reading, vocational education equipment grants, and Parents as Teachers.

This is the first time in over ten years that schools have had a withholding. Since Governor Holden is committed to public education, this is indicative of the seriousness of the financial situation of the state. The Department will have the opportunity to appeal some of these withholdings, and the Commissioner is hopeful that we will be successful in some areas; however, we may not know the outcome of the appeals for a few weeks. Additional information will be shared with you when it is available.

### 2000-01 Audit Confirmation Report

The 2000-01 Revenue Audit Confirmation Report provides a summary of all the payments made to the district during the 2000-01 year and is available at the web site listed below. The 2000-01 audit confirmation will not be mailed. The totals on the report should correspond to the district's record of each revenue received from DESE. Amounts received other than through a regularly scheduled monthly payment (off-line payments) are not included on the audit confirmation. If an Annual Secretary of the Board Report (ASBR) revenue edit is generated and the difference is due to one of these "off-line" payments, describe the payment and the amount in the Remarks section of the ASBR.

<http://www.dese.state.mo.us/divadm/finance/audits/audit%20year.html>

### Setting 2001-02 Tax Levies

The district should have received the 2001 State Auditor's Office forms for completing the calculations to establish the 2001 tax rate ceiling for operations and the debt service maximum levy. Someone in the district should complete these forms as soon as possible and forward quickly through the appropriate channels. Establishing the tax rate ceiling is fundamental in determining the actual adjusted tax levy and the placement of the levy by fund. The District Tax Reduction Worksheet (Prop C Rollback Worksheet) does not need to be included if the district has voted a full waiver of the Proposition C rollback. A District Tax Reduction Worksheet is included in this mailing.

For those districts completing a Proposition C (Tax Reduction) Worksheet this year, data for Lines 1b (if applicable) and 2a of the calculation are found in the Proposition C compliance letter sent to the school districts in March. The letter also contained information needed for Line 14 of the State Auditor's Office tax rate ceiling form.

Levy placement by fund and increases in adjusted levies or voluntary rollbacks may impact a district's ability to make the GTB Line 1 transfer, certificated salary compliance, or adjustments to levies used in the state aid formula.

### Estimate of Required Local Taxes Form

Enclosed are two copies of the **Estimate of Required Local Taxes** form for use in filing the 2001 tax levies with your county(ies). The **Estimate of Required Local Taxes** establishes the tax levy by fund to be extended on to the tax books for the 2001 calendar year. One form is to be sent to each county clerk in which the school district has assessed valuation. The form must be filed on or before September 1 each year in order for the school district to have a tax levy for the new fiscal year. In addition to summary information filed on the form for the county, the unadjusted and adjusted levies by fund are reported.

The unadjusted levy for operations is defined as the tax rate ceiling for operations minus any voluntary rollback for operations. The tax rate for operations may be placed in the Incidental, Teachers and/or Capital Projects Funds at the discretion of the district. The unadjusted levy for the Debt Service Fund is defined as the State Auditors Calculated tax rate for debt service minus any voluntary rollback. The unadjusted and adjusted tax rates for the Debt Service Fund and the Capital Projects Fund are always the same because there is no rollback for Proposition C allowed in these funds.

The adjusted levy for operations is defined as the unadjusted levy for school purposes minus the Proposition C rollback in the Incidental and/or Teachers Fund, as appropriate, plus the Capital Projects Fund levy, if applicable. The total adjusted tax levy equals the adjusted levy for operations plus the adjusted levy for the Debt Service Fund. A district that does not have a Proposition C rollback will set the unadjusted and adjusted levies the same for each fund. Please pay particular attention to the asterisk footnotes on the form.

The information reported on the **Estimate of Required Local Taxes** to the county(ies) should be the same as that reported by the district on Screen 6 and 6A of the August Core Data Collection Cycle. If adjustments are made to the levies during the year, please ensure that the appropriate corrections are made with the county, State Auditor's Office, and on Screen 6 of Core Data to School Finance. If you have questions regarding the completion of the **Estimate of Required Local Taxes** form, please contact the School Finance Section at (573) 751-0357.

### 2000-01 ASBR

The 2000-01 Annual Secretary of the Board Report (ASBR) program is available from the School Finance WEB page: <http://www.dese.state.mo.us/divadm/finance/index.html> by clicking on the button "ASBR". This site provides a link to the DESE Application Log-On page from which the user may enter their assigned userid and password. The ASBR WEB page will also provide other information during the year relating to the ASBR program.

School district staff are now able to enter 2000-01 financial data. However, since development work continues on the ASBR, certain functions may not yet be available. **Districts should still continue to enter ASBR data and submit the data no later than August 15, 2001.**

Notes concerning the WEB ASBR program:

- (1) Districts may not be able to place required electronic signatures on the ASBR report until a later date.
- (2) Some reports may not be available (to print) until a later date.
- (3) Certain edits may not function correctly until a later date.
- (4) If the county has not submitted (to DESE) the Annual Report of the County Clerk to the State Board of Education (with a copy to each school district), an edit will be generated indicating zero amount in the CO

CLERK AMT field on the edit. If an amount has been entered in the ASBR, Part II, Revenue for county clerk revenues and the district has not received a copy of the county clerk report, the district may want to contact the county clerk to find out the status of the County Clerk report to DESE.

School Finance will try to keep districts updated concerning this new ASBR format on the ASBR WEB page. While some functionality will not be available until a later date, this should not affect the district's ability to enter the data and submit the report by August 15.

*The 2000-01 Annual Secretary of the Board Report (ASBR) must be submitted on the new WEB based format by the due date of midnight, August 15, 2001 or the September Basic Formula and Line 14 (Free & Reduced) payments will be held until October. Continued delay in submitting the ASBR will result in continued holding of the payment. Since the initial submission of this report impacts the district's state aid, do not delay submission waiting for required signatures or local board approval.*

### **Annual Report of the County Clerk to the State Board of Education**

Upon completion by the county clerk of the Annual Report of the County Clerk to the State Board of Education, the county has been encouraged by School Finance to send a copy of the report to the respective school districts. It is helpful if a district official reviews that report and compares the data to data the district may have previously received. Based on questions and amendments School Finance has been receiving, it appears that some county clerks may have reported the estimated 2001 assessed valuation rather than the final December 31, 2000 assessed valuation. The final 2000 assessed valuation as submitted by the county clerk will be used on Line 2 of the 2001-02 Basic Formula calculation. For the district's allocation to be correct it is important that this assessed valuation be correct.

### **June 2001 Cycle Attendance-Membership Report**

The June 2001 Cycle Attendance-Membership Reports will be mailed to districts in the near future. The Attendance-Membership Report shows the 2000-01 district totals of attendance hours by grade and membership by grade along with possible problems with the data. If the Attendance-Membership Report document indicates errors in the data, the district should correct the appropriate data screen in the district Core Data computer program, print screen prints of the individual revised screens (do not send the district summary report for each screen), highlight or circle the corrected data and mail or fax to School Finance. Even if no problems are found with the data, please sign and return the "receipt" form that will be included with that Attendance-Membership Report.

### **2001-02 Proposition C Sales Tax Payment Projection**

DESE's 2001-02 budget projected Proposition C revenue at \$700,435,389. Since the growth in Proposition C revenue from FY00 to FY01 was only 2.6%, a more conservative projection of FY02 Proposition C revenue is \$677,700,000 (\$661,149,959 in FY01 x 1.025). The 2001-02 payment eligible pupils (EP) for Proposition C are estimated at 875,000. The 2001-02 estimated Proposition C payment is \$774 per EP (\$677,700,000 ÷ 875,000 EP). Economic factors and actual 2000-01 EP will affect this number. Be as conservative or optimistic as you choose.

### **2001-02 Fair Share Payment Projection**

DESE's 2001-02 budget projected Fair Share revenue at \$23,835,000. There was a negative growth in Fair Share revenue from FY00 to FY01 of approximately 0.9%. (The FY00 amount was \$23,498,819 while the FY01 amount was \$23,279,909.) Therefore, a more conservative projection of FY02 Fair Share revenue is the FY01 actual amount of \$23,279,909. The 2001-02 payment average daily attendance (ADA) for Fair Share is estimated at 860,000. The 2001-02 estimated Fair Share payment is \$27 per ADA (\$23,279,909 ÷ 860,000 ADA). Economic factors and actual 2000-01 ADA will affect this number. Be as conservative or optimistic as you choose.

### **2001-02 Free Textbook Payment Projection**

DESE's 2001-02 budget projected Free Textbook revenue at \$75,724,700. Since other revenues have not increased at their projected rate, a more conservative projection of the FY02 Free Textbook revenue is the FY01 actual amount of \$74,761,820. The 2001-02 payment September 2000 membership is estimated at 900,000. The 2001-02 estimated Free Textbook payment is \$83.06 per September 2000 FTE membership (\$74,761,820 ÷ 900,000). Economic factors and actual September 2000 FTE membership will affect this number. Be as conservative or optimistic as you choose.

### 2001-02 Basic Formula Budgeting

DESE recommends using a proration factor no greater than 1.00 in the district's 2001-02 budgeting! The \$78 million increase requested for 2001-02 represents the amount DESE believed would be necessary to maintain funding of the Basic Formula and Line 14 at a proration factor of 1.00. DESE did not request an increase to the Basic Formula and Line 14 with the intent of having a proration factor greater than 1.0. The amount requested may appear too conservative, but the assumptions used in determining the \$78 million were based on the data available at the time the request was submitted. Because the various factors used to estimate the amount of state dollars required to fund the Basic Formula and Line 14 at 1.0 are approximately two-year projections, it is impossible to accurately estimate the dollar requirement required to fund these at 1.0. A district should be very cautious when implementing any advice to expend Basic Formula or Line 14 revenue above 1.0 for recurring or long-term commitments.

Districts have their own specific formula data at this point in the year and should calculate the projected 2001-02 Basic Formula and Line 14 monies using that data, a proration factor no greater than 1.0, and the 2001-02 GTB of \$134,855 (GTB for Line 14B remains at \$119,163). DESE recommends the district calculate the 2001-02 Basic Formula and Line 14 monies using the formula calculation tool on the web or by hand in order to reflect realistic state revenues in its 2001-02 budget. Carefully calculating these revenues may also help the district consider adjustments to its salary schedule that will not lock the district into higher recurring expenditures than it can afford. **(Do NOT use an assumed percentage increase in Basic Formula and Line 14 for your district!)** DESE does not have all the district specific formula data (including the 2001-02 tax rates) at this point to give projections or simulations.

### 2002-03 Basic Formula Budgeting

DESE recommends using a proration factor no greater than 1.00 in the district's 2002-03 budgeting! A conservative approach would be to use a proration factor less than 1.00. While the amount of the request for additional funds to maintain funding of the FY03 Basic Formula and Line 14 at a proration factor of 1.00 has not been finally determined, the amount needed will be significantly higher than the increase for FY02. Given the state's tight budget conditions, the legislature may find it very difficult to approve the full request.

### SB 543 - Lease Purchase Considerations

Some concerns have been expressed relating to lease purchases entered into after January 1, 1997, pursuant to Section 177.088, RSMo, (which requires the use of a third party, not-for-profit corporation) because of the new more restrictive language added in the new Section 165.011.2(2), RSMo, as follows:

*No school district shall make any expenditure for any lease purchase obligation authorized pursuant to section 177.088, RSMo, and incurred on or after January 1, 1997, from the district's capital projects fund unless the district levies, in the current year, a tax rate in the capital projects fund which is sufficient to generate revenues equal to or greater than the amount of such expenditure and collects such revenues and credits such revenues to the capital projects fund. For the purposes of subsection 8 of this section, any expenditure made in violation of this subdivision shall be considered a transfer of funds performed in violation of this section and that amount shall be deducted from the school district's state aid calculated pursuant to section 163.031, RSMo, in the school year following the year such expenditure is made.*

The new language is effective August 28, 2001. This language **only affects** lease purchases entered into pursuant to Section 177.088, RSMo, (third party, not-for-profit corporation) after January 1, 1997. This new language does not affect lease purchases entered into directly with a vendor now allowed by SB 303 (2001). Three types of Section 177.088, RSMo, lease purchases appear to be affected:

- (1) third party corporation lease purchases for Guaranteed Energy Savings Performance Contracts.
- (2) third party lease purchases wherein the district has committed to pay the full amount (or a portion) of principal and interest from Capital Projects Fund balances, and
- (3) third party lease purchases for building/modular units/classrooms where state or federal flow-through dollars fully reimburse the district for principal and interest payments.

Third party lease purchases, Section 177.088, RSMo, under item 1 above (Guaranteed Energy Savings Performance Contracts) with agreements having an effective date prior to the implementation of the new law will not be required to set a tax rate in the Capital Projects Fund. These districts may continue to make the appropriate transfer (ASBR, Transfer 007, Energy Conservation) from the Incidental Fund to the Capital Projects Fund to pay principal and interest. New third party lease

purchases, Section 177.088, RSMo, for Guaranteed Energy Savings Performance Contracts entered into after the effective date of the new law will require a tax rate to be set in the Capital Projects Fund that will generate revenue equal to or greater than the annual principal and interest expenditures. If a lease purchase for this purpose is entered into directly with a vendor per SB 303 (2001), a tax rate is not required to be set in the Capital Projects Fund.

Third party lease purchases, Section 177.088, RSMo, under item 2 above for conventional lease purchases where principal and interest are paid from Capital Projects Fund balances (agreements having an effective date prior to the implementation of the new law and no Capital Projects Fund tax rate in 2000-2001) will not be required to set a tax rate in the Capital Projects Fund. These districts may continue to make principal and interest payments from Capital Projects Fund balances. However, increasing balances due to the revised transfer authority cannot be used for such lease purchases. If a district reaches a point where the Capital Projects Fund balance will no longer support the payment of principal and interest, the district will be required to set a tax rate in the Capital Projects Fund. New third party lease purchases, Section 177.088, RSMo, entered into after the effective date of the new law require a tax rate to be set in the Capital Projects Fund that will generate revenue equal to or greater than the annual principal and interest expenditures. If such a lease purchase meets the conditions set forth in SB 303 (2001) and is entered into directly with a vendor, a tax rate is not required to be set in the Capital Projects Fund.

Third party lease purchases, Section 177.088, RSMo, under item 3 above for building/modular units/classrooms where state or federal flow-through dollars fully reimburse the district for principal and interest payments, will not be required to have a tax rate set in the Capital Projects Fund. These districts may continue to make principal and interest payments from the Capital Projects Fund (no transfer involved since flow-through dollars are recorded as revenue in the Capital Projects Fund) based on fully reimbursed amounts from state or federal flow-through programs (i.e., Title I, Special Education, Early Childhood, etc.). If the flow-through money does not pay the full principal and interest cost, the district, must set a tax rate in the Capital Projects Fund that will generate revenue equal to or greater than the portion of the annual principal and interest expenditure not reimbursed by the flow-through program.

If the district has a lease purchase that does not fit one of these three scenarios and believes the statutory change unfairly impacts an existing lease purchase agreement, the district should contact the School Finance Section to discuss the specific situation.

### **SB 543 - New Transfer for 2001-02**

SB 543 (2001) eliminated the \$.06/.18 Revenue Transfers and replaced them beginning in the 2001-02 year with a transfer authority that is the greater of:

1. The prior year GTB (referred to as the GTB Transfer), or
2. Nine percent of the district's Basic Formula Line 1 entitlement calculation for the preceding school year (referred to as the Line 1 Transfer).

The full amount of the transfer may now be made in each fiscal year without the previous requirement that the transfer cannot exceed the adjusted capital outlay expenditures (i.e., fund balance may increase due to the transfer) if the district was in compliance with the certificated salary requirements in Section 165.016, RSMo in the preceding year. This certificated salary compliance is "without recourse to a waiver for that year or a base year adjustment received that year or a fund balance exclusion unless the fund balance exclusion had also been used the second preceding year". The full transfer may be made to build a balance in the Capital Projects Fund only if approved by a resolution of the school board, which identifies the specific capital projects to be funded by the transferred funds and an estimated expenditure date.

If the district did not comply with certificated salary requirements without using one of the methods indicated above, the GTB or Line 1 Transfer, as appropriate, may still be made; however, the transfer amount cannot exceed the lesser of the "adjusted" expenditure or the transfer amount (fund balance may not increase due to the transfer).

SB 543 also changed the method of calculating the maximum amount that can be expended from the Incidental Fund for Classroom Instructional Capital Outlay. The amount allowable for 2001-02 and beyond is the greater of:

1. Twenty-five percent (25%) of the prior year GTB, or
2. Two and one-fourth percent (2.25%) of the prior year Basic Formula Line 1 entitlement calculation

The amount expended in the Incidental Fund for classroom instruction capital outlay will be subtracted from the greater of the GTB or 9% of the prior year Basic Formula Line 1 entitlement calculation to determine the amount that can be transferred to the Capital Projects Fund. There may be exceptions to this subtraction if a district has a grandfathered lease purchase

The calculated amount of the new transfers and Incidental Fund expenditure can be found at the School Finance WEB page:

<http://services.dese.state.mo.us/divadm/finance/index.html>

### **2000-01 Audit Report**

The 1999-2000 and 2000-01 audit reports are due by October 31, 2001. However, if the report will not be submitted by October 31, 2001, the district may make a written request to the School Finance Section for an extension. A sixty-day extension will be granted to districts requesting it. However, the law does not permit an extension beyond sixty days. If the audit report is not received by the October 31 deadline and an extension has not been requested, further state aid shall be withheld until the audit report has been received by DESE. Likewise, if an extension is granted and the audit report is not postmarked by December 31, 2001, further state aid shall be withheld until the audit report has been received by DESE. The school district is responsible for sending to School Finance a copy of the audit report, accompanying management letter issued by the independent auditor, if applicable, and a copy of the board minutes indicating approval of the audit report.

Districts with over \$300,000 in federal expenditures (including non-cash assistance) are required to have a Single Audit pursuant to OMB Circular A-133. If the district's Single Audit includes a finding on the Schedule of Findings and Questioned Costs, the district is required to provide a Corrective Action Plan to DESE. The Corrective Action Plan should be prepared on district letterhead and must include the planned corrective action, the anticipated date for completion of the corrective action, and the person(s) responsible for the corrective action. In many cases, the only finding reported relates to the lack of segregation of duties, which, due to limited resources, the district may not be able to correct. In these cases, the Corrective Action Plan could simply indicate the district will review (on an ongoing basis) its policies and practices and implement improvements when and where appropriate within its budgetary constraints.

A desk review will be performed by staff in School Finance on school district audit reports to ensure that the CPA included the required reports, opinions, and schedules. Comparisons will also be made of audit report information to data submitted by the school district to DESE (Core Data, ASBR and Free and Reduced Lunch Count). If discrepancies are noted in these calculations, the school district will receive a discrepancy letter for resolution of the differences. To reduce the possibility of receiving such a letter, please take the following steps:

1. Review the audit thoroughly upon receipt from your auditor, paying particular attention to the Schedule of Selected Statistics. If discrepancies exist in ADA, EP, Membership, etc., discuss them immediately with your auditor.
2. If the district makes changes to DESE data (submits new print screens, amends the Free and Reduced Lunch Counts, amends the school calendar, etc.) after the completion of the audit fieldwork, please share these changes with your auditor, as well as DESE, so that the auditor can make revisions to the audit report, if necessary.

Questions regarding audit reports should be directed to Denise Pierce - School Finance Consultant-Auditor at (573) 751-0357.

### Districts Exempt from the Certificated Salary Compliance

In any given payment year, a district receiving state aid based on its 1992-93 payment amount per eligible pupil which is less than 50% of the statewide average paid per eligible pupil during the previous year is exempt from the certificated salary requirements for that payment year pursuant to Section 165.016.8, RSMo. The districts that received in 2000-01 less than \$1,036.35 (50% of the 1999-2000 state average) and are exempt for 2000-01 are:

014-130	South Callaway R-II	080-122	Pettis Co. R-XII	096-094	Mehlville R-IX
015-002	Camdenton R-III	082-105	Boncl R-X	096-095	Parkway C-2
015-003	Climax Springs R-IV	083-003	Platte Co. R-III	096-098	Affton 101
016-096	Cape Girardeau 63	083-005	Park Hill	096-101	Brentwood
024-093	North Kansas City	088-080	Westran R-I	096-102	Clayton
026-006	Jefferson City	092-091	St. Charles Co. R-V	096-106	Ladue
036-139	Washington	095-059	Ste. Genevieve Co. R-II	096-107	Maplewood-Richmond Hgts
047-065	Iron Co. C-4	096-090	Pattonville R-III	096-113	Valley Park
048-080	Center No. 58	096-091	Rockwood R-VI	096-114	Webster Groves
066-105	School of the Osage R-II	096-092	Kirkwood R-VII	106-004	Branson R-IV
074-201	Maryville R-II	096-093	Lindbergh R-VIII		

### Revenue Code 5231, Federal Properties - 2001-02 Apportionment

Effective July 1, 2001, revenue received from the county for Federal Properties, Revenue Code 5231 should be placed by fund based on the tax levy in each fund to the total tax levy. The 2001-02 Annual Secretary of the Board Report (ASBR) will be edited using these placement criteria. If your district believes it has a unique situation that allows a different placement of funds, please discuss the situation with School Finance.

### Missouri Financial Accounting Manual Change - New Revenue Code

A new source of federal revenue will be available sometime during FY02. The revenue code and description, effective July 1, 2001, are:

#### 5491 - School Renovation, IDEA, and Technology Grant

Amounts received through DESE to help local educational agencies make school repairs and meet special education and renovation-related technology expenses. Twenty five percent (25%) of available grant money is distributed through Special Education. Seventy five percent (75%) of available grant money is distributed as discretionary federal programs.

### Professional Development (1%) Money

One compliance check the district should monitor both for the year just ended, 2000-01, as well as the one beginning, 2001-02, is whether the district did (will) expend the Professional Development (1%) Money. On the monthly "Formula Calculations for Distribution of State School Money" sheet (Form "SA128"), the current apportionment for the Basic Formula is given on Line H. The Basic Formula Current Apportionment amount shown on the June report is the value to use in calculating the one percent (1%) for the Professional Development Committee money.

Seventy-five percent (75%) of one percent (1%) of the current year's Basic Formula current apportionment must be spent in the year received for purposes determined by the Professional Development Committee and identified in the professional development plan in relation to a school improvement plan. The other twenty-five percent (25%) of the one percent (1%) may be spent on any professional development approved by the Committee. Any portion of the one percent (1%) not expended during the year must be shown as a part of the restricted fund balance on June 30.

### Reporting of Data – Contractual Educational Services

A number of districts provide educational services during the regular school year on a contractual basis (full tuition) to students who reside in other districts. The district providing the educational services to these students is not to include the hours of

attendance of these students in its Core Data report but is to report the attendance hours back to the district paying the tuition (the resident district). The resident district must report the hours of attendance in its Core Data report for these students. This is true for hours of attendance during the regular school day and also for remedial hours of attendance outside the regular school day.

The cooperation and support of districts who accept K-8 tuition students is imperative in helping K-8 Districts meet their MSIP responsibilities. MSIP evaluates the GPA of ninth and tenth grade students from a K-8 elementary district in comparison to the GPA of the corresponding ninth and tenth grade students who are residents. The Department encourages the district receiving ninth and tenth grade students from a K-8 district to provide the grade point average (GPA) of those students to the K-8 district.

## *School Governance*

### **New Governance Director: Tom Quinn**

On July 2, 2001, I assumed the duties of the Director of School Governance. It is my desire to fulfill the stated goal of the School Governance/Facilities section to provide accurate and timely information, support and technical assistance concerning school governance, school facilities and related policy issues for Missouri school officials, district patrons and citizens. You can reach me by phone at (573) 526-6949 or e-mail at [tquinn2@mail.dese.state.mo.us](mailto:tquinn2@mail.dese.state.mo.us). I look forward to working with you. Please join me in thanking Gary Dixon for his past work in this position and wishing him success in the future. Gary was very helpful in making this a smooth transition for me.

### **Residency Issues**

It is approaching that time of year when students will be registering for school and you will be dealing with residency issues. It would be advisable, especially for districts with new administrators, to review the district's residency policy and enrollment forms. Additional information on residency, such as an enrollment checklist and residency waiver, can be found at the school governance website: <http://www.dese.state.mo.us/divadm/govern/index.html>.

### **Playground Safety**

The National Program for Playground Safety provides information to help insure safe playgrounds for schools across the nation. The NPPS website can be found as a link on the school governance web page under school safety or go directly to [www.uni.edu/playground/](http://www.uni.edu/playground/). The NPPS has a one page Safety Report Card to evaluate the risk factors of a playground. The report card may be obtained by calling 1-800-554-PLAY

**DESE Homepage Address: <http://www.dese.state.mo.us>**